

**REMARKS**

Favorable reconsideration of this application is requested in view of the above amendments and the following remarks. Claims 6, 10, 14, 15, and 18 are pending. Claim 6 has been revised to include the features of claim 11, and editorial revisions also have been made in the claims. Claims 1-5, 7-9, 11-13, 16, 17, and 19-26 have been canceled without prejudice or disclaimer.

Claims 3 and 16-18 have been rejected under 35 USC 112, first paragraph. This rejection is based on the "prodrug" feature of the original claims. As this feature is not recited in the current claims, the rejection is moot. Applicants are not conceding the correctness of the rejection.

The rejection of claim 4 under 35 USC 112, first paragraph also is rendered moot by the cancellation of that claim. Applicants again are not conceding the correctness of the rejection.

The rejection of claims 1-5 and 26 as anticipated by Tajima is rendered moot by the cancellation of the claims in question. Applicants again are not conceding the correctness of the rejection.

Applicants respectfully traverse the rejection of claims 1-6, 10, 11 and 15-18 as obvious over Tajima in view of Gimeno and Shoda (identified as "Kuriyama" on the PTO Form 892). The present invention is directed to compounds that exhibit 14273 receptor regulating effects. Tajima discloses compounds that are useful for the treatment of metabolic disorders such as diabetes, obesity, hyperlipidemia and hypertension, some of which may be treatable with the present compounds. However, Tajima specifically indicates that its compounds exhibit therapeutic activity by controlling peroxisome proliferator-activated receptors. This mechanism is completely unrelated to 14273 receptor regulation. Therefore, there is no basis for applying the compounds of Tajima to the teachings of Gimeno. Moreover, Shoda likewise fails to suggest any effect for its compounds in regulating 14273 receptor activity, and there is no basis for one of ordinary skill to modify the Tajima compounds with features from Shoda, nor any reason to expect that compounds exhibiting activity in 14273 receptor regulation would be obtained.

In view of the above, Applicants request reconsideration of the application in the form of a Notice of Allowance.

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